



Thought Leaders in Accounting

Teaching, Learning and Curriculum Section

# The Accounting Educator

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## A MESSAGE FROM THE CHAIR



January 2013

Dear TLC Members

TLC is busy! Before I turn to TLC’s valuables--fun meetings, webinars, teaching oriented awards, and WOW events, I want to encourage each of you to read the bylaw change proposals contained in this newsletter. As a member, you will be asked to

vote on these changes this spring. Many of these proposals were prompted by AAA bylaw changes and others are the result of TLC’s strategic planning process which focuses on offering better and more varied value to TLC membership. We all owe a big thanks to Bambi Hora (University of Central Oklahoma) for her bylaws efforts both for TLC and AAA.

I really enjoyed attending the AAA Annual Meeting in Washington DC. One of the highlights of the meeting for me was attending the TLC Section’s Third Annual WOW Event. Thanks to KPMG for their generous sponsorship! I also wish to thank Cathleen Burns for her leadership in organizing the event. Those who attended were treated to an enjoyable and educational evening with Dan Roam, best-selling author of *The Back of the Napkin* and *Blah, Blah, Blah: What to Do When Words Don't Work*. Dan had everyone drawing (literally) while we considered

ways to help our students think and learn more quickly. As a follow up to WOW, Dan will be the keynote speaker at some of the upcoming regional meetings. Check your calendar!

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Other highlights of the annual meeting included the TLC Breakfast. Professor G. Peter Wilson gave an outstanding presentation entitled “Flip or be Flipped” on how to add online components to our face-to-face classes. Congratulations to TLC Section Past-President Dale Flesher who was presented with TLC’s Hall of Honor Award sponsored by KPMG. Also, congratulations to Fred Phillips and Lindsay Heiser who received the TLC Outstanding Research Award sponsored by the Ernst and Young Foundation.

I feel very fortunate to work with so many outstanding volunteers in the TLC Section. I am grateful to our team of executive officers. We all owe much thanks and appreciation to outgoing officer Bob Allen (University of Utah) for being such an outstanding Chair. I also want to express appreciation to our newly elected VP Academic Gail Hoover King (Purdue University-Calumet) and TLC’s ongoing officers including Bette Kozlowski (KPMG) VP Practice, Sherry Mills (New Mexico State University) Secretary, and Natalie Churyk (Northern Illinois University) Treasurer.

This spring you will be asked for your input for future TLC officers by our Nominating Committee chaired by Dale L. Flesher (University of Mississippi) and comprised of Robert D. Allen (University of Utah), Timothy Cairney (Georgia Southern University), Martha Doran (San Diego State University), Michael J. Meyer (University of Notre Dame), and Susan L. Swanger (Western Carolina University). The Call for Nominations is also included in this newsletter on page 13. Begin thinking about submitting your name or nominating another TLC member to facilitate the nominating committee’s task of building the best possible ballot that consists of two or more members running for each office.

This year I am looking forward to attending several regional meetings. TLC enjoys playing an ongoing part of these meetings by not only hosting an ice cream afternoon break at each meeting but sponsoring regional best teaching paper awards through the generous funding of the Ernst and Young Foundation. So think about submitting a paper to your regional meeting’s TLC peer review process for consideration. Or, volunteer to be a peer reviewer, our TLC regional representatives need your help.

This year TLC will be offering several webinars on a variety of topics. If you have a webinar idea or want to present one, let David Cottrell (BYU) know. I hope you will register for the Friday January 25 at noon EST hour long panel session on Professional Judgment. You can earn CPE credit by attending the live webinar and answering the polling questions. The webinar will also be archived by AAA for viewing at a later time.

I hope you are planning to attend the Annual Meeting in Anaheim CA in August. We will be holding our Annual TLC Breakfast on the morning of Monday, August 5th. The TLC Section will also be hosting the 4th Annual WOW Event. We are in the planning stages for a HOME RUN of an event, complete with fun, food and beverage, CPE, and transportation. The affordable cost of \$60 per person is once again possible due to the **generous sponsorship of KPMG**. The WOW Event will be held on the evening of Tuesday, August 6th during the AAA Annual Meeting. As in prior years, both the Breakfast and the WOW Event will be ticketed events. Watch for details as you sign up for the Annual Meeting. Tracie Nobles (Texas State

University-San Marcos) is heading up TLC's annual program committee this year. Help her out by submitting papers, serving as a paper reviewer, or by submitting great TLC panel ideas. Thanks so much for all you do to support the activities of the TLC Section! I look forward to seeing many of you this spring at Regional Meetings and later this summer at the AAA Annual Meeting.

Susan Crosson  
TLC Section Chair  
Emory University  
[susan.crosson@emory.edu](mailto:susan.crosson@emory.edu)

### **Manuscripts and Shaggy Dog Stories**

Anyone wishing to submit short manuscripts, cartoons, letters to the editor, call for papers, announcements, or other articles of interest for publication in the *The Accounting Educator* should email material to [carol@carolyacht.com](mailto:carol@carolyacht.com).

#### **CALL FOR SHORT PAPERS FOR NEXT ISSUE – ANY ISSUE CONCERNING ACCOUNTING EDUCATION**

The TLC Newsletter is accepting submissions on any issue regarding accounting education or curriculum. Your manuscript should be short (two to three pages single spaced).\* Submit your manuscript in Word or RTF format electronically by April 1, 2013.

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\*Rules sometimes get broken. See the Cezair and Ferrell article on pages 15-20. Profs. Cezair and Ferrell were supposed to present this accepted paper at the 2012 Annual Meeting in DC. Unfortunately, they could not attend.

## TLC Webinar Series

***First one – January 25, 2013, 12:00pm EST***

Register now for the January 25 complimentary webinar at 12:00 pm Eastern (EST) -proudly presented by the TLC Section for its members. Earn 1.0 CPE credit hour.

### **The Ernst & Young Academic Resource Center (EYARC): Professional Judgment Framework Curriculum Resources**

[CLICK HERE FOR DETAILS AND TO REGISTER](#)

A distinguished panel of both professionals and academics will provide an overview of a framework to teach professional judgment in the classroom and supplementary curriculum resources developed by the EYARC, sponsored by the Ernst & Young Foundation. The curriculum discussion will highlight a variety of cases that cover both accounting and auditing topics and the integration of these materials into your existing coursework. A brief pre-reading exercise is expected of participants to facilitate discussion in the webinar.

Panelists include:

**Randy Fletchall** - EYARC retired partner member, previously Ernst & Young Americas  
Director of Quality and Risk Management

**Jana Raedy** - EYARC faculty member, University of North Carolina, Chapel Hill, Associate  
Dean of the Masters in Accounting program

**Greg Burton** - EYARC faculty member, Brigham Young University, Professor of Accounting

**Catherine Banks** - EYARC Program Director

After the live webinar, the recordings will be part of the AAA archives so you can access them 24/7.

This is the first webinar in the 2013 TLC webinar series. These webinars will acquaint you with free teaching and learning resources, fascinating faculty and their teaching tips, and will attempt to answer your teaching and curriculum questions. This series is one of your TLC member benefits.



**Have an idea for a webinar? Please share it with [Dave Cottrell](mailto:cottrell@byu.edu),  
[cottrell@byu.edu](mailto:cottrell@byu.edu).**

# WOW2013

Accounting with the



TLC and KPMG are hosting the fourth annual WOW event on Tuesday evening, August 6, 2013, at Angels Stadium in Anaheim. Here are our current plans (to be updated in future newsletters):

- Buses to baseball park leave hotels 5:15 pm
- Buses arrive at Angels stadium 5:30 pm
- Ballpark food & sports accounting program in private room 5:30-7:00 pm
- Ballgame: Los Angeles Angels vs. Texas Rangers 7:05 pm until game ends
- Buses leave stadium for hotels

Thanks to KPMG and TLC, WOW tickets are still \$60 each and include transportation, food, program and a baseball game ticket. Please join us for a great night at the ballpark.

## 2013 Annual Meeting Volunteers Needed!

Reviewers, paper discussants, and session moderators are needed for the 2013 Annual Meeting. We strongly encourage all TLC members to consider volunteering by using the following link: [http://aaahq.org/AM2013/sub\\_volunteer.cfm](http://aaahq.org/AM2013/sub_volunteer.cfm).

Please consider "giving back" to the community by volunteering to serve in one or more of these roles. Questions? Contact Tracie Nobles, [tracie.nobles@txstate.edu](mailto:tracie.nobles@txstate.edu).

# Proposal to Change Officer Titles in Bylaws

*Rationale: The new bylaws passed by the American Accounting Association in 2010 utilize these titles, and the section is updating to reflect currency with the titles in use by the overall organization.*

<b>As is:</b>	<b>Proposed:</b>
<p><b>VI. Officers</b></p> <p>The officers of the section shall be the Chair, the Vice Chair-Academic, the Vice Chair-Practice, the Secretary, the Treasurer, and the immediate past Chair.</p>	<p><b>VI. Officers</b></p> <p>The officers of the section shall be the President, the Vice President-Academic, the Vice President-Practice, the Secretary, the Treasurer, and the immediate past President.</p>

If approved, these title changes shall be replaced where necessary in the entire TLC Section bylaws.

## Proposal for Filling of Vacant Position

*Rationale: Currently section bylaws are silent as to how a vacant position will be filled. This proposal is intended to clarify how such a vacancy would be filled.*

### **As is:**

None

### **Proposed:**

Vacancy of Office:

If any office becomes vacant because of the inability or unwillingness of the holder to complete the term, that office shall be filled by appointment of the Executive Committee to complete the office term. If the vacated office is that of Section President, then the president-elect who is VP Academic shall be appointed to fill the term, before completing their own term.

## Proposal for AAA Council Representative Position

**Rationale:** *The AAA bylaws were changed by membership vote during 2010. In order for the section to be in compliance with those bylaws with respect to Council Representative the following changes are needed. The AAA bylaws state the following:*

**Council Representatives:** A Segment shall be represented on the Council of the Association by a Representative. Council members will be elected by members of their Segment to serve a three-year term, and are eligible for one additional three-year term. The Council Representative is a member of the governing body of the Segment. If the Council Representative is unable to attend a Council meeting, the Segment's officers may send an alternate who shall have all of the voting rights of an elected representative.

The section's first 3 year term begins in September 2012 so if the bylaws pass and a representative is selected they will finish out that term rotation.

### As is:

#### VI. Officers

A. The responsibilities of the Chair shall be:

- o to serve on the Council of the American Accounting Association as one of our Section's representatives;

F. The duties of the immediate past Chair shall be:

- o to serve on the Council of the American Accounting Association as one of our Section's representatives;

### Proposed:

Delete (only the specific responsibility listed above).

### As is:

#### V. Executive Committee of the Section

The Executive Committee shall consist of the Chair, the Vice Chair-Academic, the Vice Chair-Practice, the Secretary, the Treasurer, and the immediate past Chair. The Chair shall call the meetings of the Executive Committee and, with any other three members, shall constitute a quorum.

## **Proposed:**

### V. Executive Committee of the Section

The Executive Committee shall consist of the President, the Vice President-Academic, the Vice President-Practice, the Secretary, the Treasurer, the Section AAA Council Representative, and the immediate past President. The President shall call the meetings of the Executive Committee and, with any other three members, shall constitute a quorum.

## **As is:**

### VI. Officers

The officers of the section shall be the Chair, the Vice Chair-Academic, the Vice Chair-Practice, the Secretary, the Treasurer, and the immediate past Chair.

## **Proposed:**

### VI. Officers

The officers of the section shall be the President, the Vice President-Academic, the Vice President-Practice, the Secretary, the Treasurer, the AAA Council Representative, and the immediate past President.

## **As is:**

### VI. Officers

G. The Section's first representative on the Council of the American Accounting Association shall be the Chair of the Section. The next Section representative on Council shall be the immediate past Chair. If one of these persons is unable to attend the Council's meeting, the alternate shall be the Vice Chair-Academic.

## **Proposed:**

### VI. Officers

G. The Section's representative on the Council of the American Accounting Association will be elected for a 3 year term (begins September 2012), and may be re-elected for one additional term. In order to fully represent the section's position on issues and have knowledge of section activities and membership, the Section representative to AAA Council will have currently/previously served on the TLC Executive Committee within the past 6 years prior to election. The responsibilities of the Council representative shall be:



- to represent the section at the AAA Council meetings (if they are unable to attend, they should notify the remaining executive committee so that a substitute can be sent);
- to perform Council duties as described in the AAA bylaws; and
- to report in a timely manner all relevant Council meeting information to the section governing body.
- represent no other segment during their representation of TLC on the Council.

## **As is:**

None

## **Proposed:**

Nominations:

The AAA Council representative will be nominated by the Current Section President. The President will then submit the name(s) (after verifying nominee(s) about willingness to serve) of the nominee(s) to the Executive Committee. The Executive Committee (minus the President) will then vote on the nominee(s) and elect the TLC Section AAA Council Representative.

## **TLC Executive Committee Proposal for Dues Increase**

Per the Teaching, Learning, and Curriculum section bylaws, the executive committee brings a proposal to increase section membership dues from the current rate of \$10 per year to \$20 per year effective with the September 1, 2013 American Accounting Association membership year.

### ***Rationale:***

The TLC section dues have remained unchanged for more than 20 years. During this time the costs of regional meeting awards, the section's annual meeting breakfast subsidy, the addition of the annual meeting WOW event, the increased cost of publishing monographs and other publications, the current online meeting costs, and consideration for a face-to-face midyear meeting in the future as well as covering the costs for section representation at the AAA council meetings, the section believes that an increase in the membership dues is in order so that the membership may maintain the same high quality offerings and activities that they have become accustomed to receiving. The section would rather increase the dues than to cut the benefits to the members. The level increase recommended will allow for the section to continue its current activities, as well as expand to new activities for its members and is intended to reduce the need for another increase request for at least 5 years.

**The Council Meeting was held in Anaheim, CA on  
Saturday, November 17, 2012.<sup>1</sup>**

**Council Members Present**

**Board of Directors**

President – Karen Pincus  
President-Elect – Mary Barth  
Vice-President-Finance – Dale Flesher  
Vice President-Research & Publications-Steven J. Kachelmeier  
Vice President-Education-Alan Reinstein  
Director-Focusing on Membership-David Stout  
Director-Focusing on International-Recep Pekdemir  
Director-Focusing on Professional Relations-Ken Bouyer  
Director-Focusing on Intellectual Property-  
Christine Botosan  
Director-Focusing on Segments-Anne Christensen  
Executive Director-Tracey Sutherland

**Section Representatives**

ABO-Steve Kaplan  
APLG-Jim Young  
ATA-Hughlene Burton  
Auditing- Richard Lillie (*alternate*)  
Diversity-Kathryn Epps  
FARS-Matthew Magilke (*alternate*)  
FIA-Larry Crumbley  
GIWB-Don Ariail  
GNP-Dana Forgione  
IS-Elaine Mauldin  
IAS-Ervin Black  
MAS-Leslie Eldenburg  
PI-Paul Williams  
SET-Graham Gal  
TLC-Susan Crosson  
TYC-Barbara Thomas

**Council Officers**

Chair-Bob Allen  
Chair-Elect-Pat Poli

**Members-at-Large**

C. Richard Baker  
Samuel Tiras

**International Member-at-Large**

Jagdish Pathak

**Region Representatives**

Mid-Atlantic-Nancy Uddin  
Midwest – Bonnie Klamm  
Northeast – Susan Hughes  
Ohio-Bruce McClain  
Southeast –Ralph Welton  
Southwest –Bambi Hora  
Western- Stephen Wheeler

**Guests**

Lloyd Armstrong, Provost Emeritus,  
University of Southern California  
Mike Diamond, Facilitator,  
Sharpening Our Vision

**Staff**

Julie Smith David, Chief Innovation Officer  
Barbara Brady, Director,  
Member & Leader Services Team  
David Boynton, Council and  
Segment Coordinator  
Alex Metz, Member and  
Leader Services Coordinator

**Council Members Not Present**

Past President –Greg Waymire  
International Member-at-Large-Elizabeth Demers  
AUD- Audrey Gramling  
FARS-Marlene Plumlee

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<sup>1</sup>This summary is not the legally-binding minutes taken for this meeting. It is meant to highlight activities and projects addressed at the meeting, and to be used for the purpose of publicity only.

**The Council Meeting was called to order by Council Chair, Bob Allen, at 8:30am.**

**Sharpening Our Vision**

**Presenters: Karen Pincus, Mike Diamond, Lloyd Armstrong**

Karen Pincus introduced the Sharpening Our Vision project. Through this year-long project, volunteers will help the AAA consider how to meet the challenges of what is expected to be a decade of dramatic change in higher education. The goal is to have the AAA and its members be thought leaders as we face these challenges and to view the challenges as opportunities for improvement. Council has been asked to generate ideas for new AAA strategic initiatives and suggest what, if any, new capabilities are needed to implement them.

Mike Diamond, the 1998 AAA President, has generously volunteered to facilitate this project. He joined Karen in the kick off and spoke about how the Sharpening Our Vision project would proceed. Council then began to explore the key issues with a thought-provoking presentation by Lloyd Armstrong, former Provost from the University of Southern California, noted futurist in higher education, and author of the insightful blog <http://www.changinghighereducation.com>. Council members reflected on Lloyd's presentation and began to discuss the future of higher education in terms of the four Vision Elements within the AAA's ongoing Strategic Plan – Expanding Knowledge and Idea Development; Promoting Effective Learning; Informing and Influencing Policy & Practice; Advancing Faculty Careers.

To gather more information, brainstorm the range of futures that could unfold, and identify potential initiatives for the AAA, four task forces were created after the Council meeting – one for each Vision Element. Council members had the opportunity to volunteer for these task forces, and suggested names of other AAA members who could be invited to participate on the task forces, along with “out of the tent” consultants who are not a part of the AAA but have expertise in fields connected to accounting academia. The task forces began their work in January, and they will be seeking input from Council, Segment Leadership and other AAA members as they develop the suggestions for initiatives. They will send their top suggested initiatives to the Board in May. The Board of Directors will use this as a major input into their Sharpening Our Vision plan.

**Council Ballot Committee–Decision on Nominees for Director, Focusing on Academic/Practitioner Interaction**

**Presenter: Hughlene Burton**

Following discussion of nominee qualifications, the CBC, led by Chair Hughlene Burton, determined by vote that Shaun Budnik and Scott Showalter would be added as nominees for this Director position to the AAA Board of Directors election ballot.

**Council Committee on Awards Committee–Election of Committee Members**

**Presenter: Bob Allen**

In preparation for the election of members to the 2012-13 Council Committee on Awards Committee (CCAC), Bob Allen described the charge for the committee and the selection process for its members. This Council committee's charge is to populate the eight AAA awards committees. Dale Flesher then described his experience as Chair of the 2011-12 CCAC.

Bob Allen opened the call for nominations for 2012-13 CCAC members. MSC<sup>2</sup> to close nominations, and Council voted to elect the committee's members: Don Ariail, Susan Crosson, Dana Forgione, Bonnie Klamm, Jagdish Pathak, and David Stout. The Vice Chair for the 2011-12 CCAC, C. Richard Baker, will be Chair on the 2012-13 CCAC.

**Ad hoc Council Governance Committee–Discussion of Committee Report**  
**Presenter: Bob Allen**

The Ad hoc Council Governance Committee (composed of Hughlene Burton, Susan Crosson, and Jagdish Pathak) was formed at the 2012 March Council Meeting and charged with three tasks. 1) Redraft the AAA's Conflict of Interest and Code of Ethics policies to include Council under their purview. 2) Collect for and report to Council best practices used by other associations' governing bodies regarding proxies and observers. 3) Make a recommendation on whether or not Council should create a permanent Governance Committee, and if so, how that committee might be composed.

The committee completed all three of their charges and submitted a report of their work to Council. The two AAA policies were redrafted to include Council, and were approved by the Board of Directors at their meeting on November 16. The committee recommended to Council that there should be no voting in absentia by representatives. The current AAA bylaws allow for the sending of an alternate with all the voting rights of an elected representative. The committee also recommended that specially invited guests, including observers, should be allowed at Council meetings provided they have been preapproved by the Council Chair.

Finally, the committee recommended the creation of a Governance Committee as a standing Council committee comprised of six members with three year staggered terms.

MSC to accept all of the Ad hoc Council Governance Committee's recommendations. The recommendations passed.

**Executive Director Update**  
**Presenter: Tracey Sutherland**

Tracey Sutherland presented on the status of AAA membership and services. Her presentation touched on some of the newest developments in AAA career services, like the "Rookie Camp", a recruiting event for placement of doctoral students at institutions which the AAA is organizing with the University of Miami this December; and the Executive Affiliate Program, an opportunity for the AAA to work with partner firms to engage retiring partners interested in non-tenure teaching positions. She also reported on the success of the 2012 AAA Annual Meeting, and of the Fall 2012 AAA Segment Meetings.

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<sup>2</sup>MSC – Motion made, seconded, and carried.

**Council Meeting Schedule–Discussion of Date/Time for Fourth Council Meeting of 2012-13  
Presenter: Bob Allen**

The AAA bylaws require Council to meet four times during the membership year. Three in-person meetings had been scheduled prior before the start of the AAA membership year in September – the November meeting in Anaheim, a meeting in Dallas in March, and the meeting in Anaheim in August, immediately prior to the 2013 AAA Annual Meeting. Therefore, Council would need to decide when and how they would meet for a fourth time this year. Council voted to hold a virtual meeting in April.

**Meeting adjourned at 5:00pm.**

### **CALL FOR NOMINATIONS**

The Teaching, Learning & Curriculum Section (TLC) invites nominations for officer and nominating committee positions for the 2013-2015 academic years. If you are interested in serving the section in a leadership capacity, or would like to suggest someone else, please contact Dale Flesher at the University of Mississippi ([acdlf@olemiss.edu](mailto:acdlf@olemiss.edu)) who chairs this year's nominations committee. Officers serve two-year terms with some elected each year. Natalie Churyk (Northern Illinois University) has served as Treasurer and Sherry Mills (New Mexico State University) has served as Secretary. Bette Kozlowski (KPMG) has served as VP-Practice.

The following section offices are open for nomination in 2013:

- Secretary (2-Year Term)
- Treasurer (2-Year Term)
- Vice President-Practice (2-Year Term)
- Four members of the Nominations Committee (One-Year Term)

Criteria for selecting nominees include prior TLC service and leadership positions (committee chairs, regional directors, etc.), AAA service, other professional or academic leadership experience, contributions to the discipline with a focus on teaching and curriculum issues, and evidence of commitment and willingness to serve. All nominees must be members of the section, in good standing.

Self-nominations are encouraged. Each nomination should include a brief vita that will enable the nominations committee to consider each nomination.

Nominations close on March 1, 2013. Submit nominations to Dale L. Flesher at [acdlf@olemiss.edu](mailto:acdlf@olemiss.edu).

## Who Wants to Implement a Successful Exam Review Game Utilizing *Millionaire*?

by

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I'm likely not the first educator to come up with an exam review game based on the show *Who Wants to be a Millionaire* or the only one to try it out, but after working with it in live classrooms for the last seven years with varying degrees of success, I've at last come up with a terrific methodology and balance for the review game that is inclusive, fun, and importantly (of course), a terrific learning tool. My students absolutely love *Millionaire*. In a recent survey, they, on average, rated it 9.7 on a scale from 1 to 10; many of them commenting that it was their favorite aspect of our class. Recent comments from my students include: "I had so much fun playing," "It is honestly the best way to learn," "It was a great way to get ready for the exam," "Made the class fun, and I also learned a lot," "Great learning tool; fun review." By far, my best attendance days were *Millionaire* Review days, generally with 100% attendance.

*Millionaire* works best with multiple choice questions in which there are four possible answer choices. I set up the questions and answer choices on PowerPoint slides. I do not permit my students to utilize any resources. This encourages them to study for the review ahead of time. (Imagine! A student studying for a review prior to the exam!) Each student receives an answer sheet with essentially a table with 12 rows and 3 columns. Each row is for a different question; each column is for their answer choices as described next.

The first column is for the students' answer choice for the question without any use of lifelines. A correct answer in this column (labeled *No Lifelines*) is worth 3 points. The second column is for peer discussion. Once all students have answered the question on their own (I have them put their pens down once they've answered), I let them discuss their answer choices among themselves. After a minute or so, I have them record the letter of their answer choice, based on their discussion, in the second column. A correct answer in this column (labeled *Discussion*) is worth 2 points. The third column is for fifty-fifty. For this purpose, I have 4 strips of paper folded into fourths, each with a letter A, B, C, or D. Generally during the students' recording of their first answer, I place aside the correct answer and shuffle the remaining three. Once I turn the students over to their discussion session, I randomly, and without looking, remove one of the three and keep the remaining two in my hand. Now that it's time for fifty-fifty, I let the students know two of the incorrect answers. They then record the letter of their third-column choice. A correct answer in this column (labeled *50/50*) is worth 1 point. After all students' final answers are recorded, I reveal the correct answer. I have my students circle any correct answers they have for each question; if they had it correct from the beginning, they will circle that letter three times across the row.

What becomes very quickly clear to the students is that the more questions they answer correctly with the least help from lifelines, the higher their score will be. Hence, they begin to study in earnest for future *Millionaire* Review days. Here's how I score and assign points for *Millionaire*: I hand-grade their answer sheets and place a total for points earned under each column. Then I

add up the column totals and place that number at the top of each answer sheet. As I grade, I place the answer sheets in numerical score order from smallest to largest. I then divide the graded stack into thirds. I assign extra credit points as follows: One point to the lowest-scoring third; two points to the middle-scoring third; and three points to the highest-scoring third.

I have successfully used this version of *Millionaire* in sophomore-level principles classes and senior-level content-major classes. Does *Millionaire Review* increase performance on exams? Early results indicate that higher *Millionaire* scores correlate strongly with higher exam scores. Research paper to follow!

## **Challenges of Maintaining Student Academic Integrity**

by

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Colleges and universities carry stiff penalties for violations of academic integrity, which include acts of plagiarism. Plagiarism flourishes on college campuses in spite of the consequences that may follow. This paper discusses the problem of student plagiarism, students' and faculty perceptions regarding plagiarism and institutional responses to plagiarism. This paper also discusses how students are responding to plagiarism sanctions and how institutions are being forced to revise their academic policies in light of legal challenges.

The Council of World Program Administrators (The WPA), a national association of college and university faculty, defines plagiarism as occurring in an instructional setting when a writer deliberately uses someone else's language, ideas, or other non-original material without acknowledging its source (Defining and Avoiding Plagiarism, 2003).

The perception in academia is generally one that plagiarism is rampant on college campuses, particularly in online courses. Various studies have estimated the range of undergraduate and graduate students admitting to acts of cheating from a low of 9% to a high of 90% (Stuber-McEwen, Wiseley, & Hoggatt, 2009). More faculty than not probably want to believe that their students would not intentionally plagiarize. After all, colleges and universities carry stiff penalties for academic dishonesty. Nonetheless, plagiarism flourishes on college campuses in spite of the consequences.

### **Faculty versus Student Perceptions of Plagiarism**

Perceptions regarding the seriousness of plagiarism vary not only among students but also among faculty. Faculty tends to have strong feelings about pursuing acts of plagiarism. Some will support the institution's plagiarism policy but privately are committed to do all they can to avoid filing plagiarism violations by various means from a minimum penalty such as a verbal warning to asking the student to rewrite the assignment or deducting points for the assignment.

Other faculty veer to the other extreme where there are no shades of gray. In between these extremes, institutions try to maintain policies that are fair and consistent toward all students.

The first tactic, “playing it safe,” creates an inconsistent environment in which student infractions are not dealt with uniformly. This can open the institution to further litigation if students inadvertently relate their experiences to each other and realize that one student “got off” with a warning while the other ended up with a permanent blemish on their academic record, particularly if the offense committed was the same.

### **Plagiarism in the Post Turnitin Era**

The value of Turnitin plagiarism software in detecting copying has been debated on college campuses. Turnitin software compares student submissions against its database of Internet sites, academic journals index, and previously submitted student papers. Then, generates a report indicating where in the text “similarity” to work in the database has been detected. A high similarity score does not equate to plagiarism, although it’s hard to convince some professors that it does not.

Unfortunately, Turnitin is not a fix-all for plagiarism. Flaws in the Turnitin software include the software’s inability to detect plagiarism of textbook material and any material not stored in its database. Furthermore, faculties disagree regarding what an acceptable similarity score should be. For example, if one believes similarity scores of up to 20% are acceptable, in a 20 page paper, this equates to four pages of text. However, 20% of a two-page paper equates to one-quarter of a page or approximately, one paragraph of text. Which violation is worse? Or, are they the same? One can argue that if the benchmark is 20%, one violation is neither better nor worse than the other. These are the types of issues that are debated among faculty as we grapple with this tool.

In the end, it is still left up to the faculty member’s judgment to determine if an instance of plagiarism has occurred. The WPA Statement on Best Practices offers faculty advice to use plagiarism detection cautiously since these services may not always be reliable. The WPA further cautions that the availability of resources such as Turnitin should not be used as a replacement for responsible teaching methods (Defining and Avoiding Plagiarism, 2003).

### **Internet: Friend or Foe?**

The Internet has been blamed for the numerous wrongs of the world and when it comes to plagiarism, the Internet gets its share of blame. On one hand, a simple “Google” search of a passage of text can help a faculty member detect plagiarism in a short time. On the other hand, the plethora of online paper sharing websites and paper buying websites (herein referred to as “paper mills”) offers a lot of temptation for students. Why write a paper when one can purchase one? In conducting the research for this paper, the authors “Googled” the search terms “online papers to buy” and the search yielded 142 million results.

Given the fact that the results of various research studies indicate that the number one reason students give for plagiarizing is a lack of time (Comas-Forgas & Sureda-Negre, 2010, Gullifer &



Tyson, 2010), it is not surprising that online paper mills flourish. What is interesting to note in these company advertisements is the way in which they define themselves. One such website, College Paper World, admits that many students choose to use their services because of time constraints. College Paper World, defines itself as a “reputable writing company” and justifies its existence by stating that students buy essays in an effort to improve their language skills. Another website, <http://www.myessays.com>, states emphatically that they do not condone plagiarism.

Many of our students do not have strong writing and communication skills and this has helped the paper-mills industry flourish. Bartlett & Fischer (2011) report a three-fold increase in international students.

Many in academia were outraged by the article, “The Shadow Scholar,” that appeared in *The Chronicle*, written by a ghost writer, Ed Dante (2010), who admitted writing students’ papers for a fee. This was probably not a surprise to many in higher education. Contrary to College Paper World’s contention that students buy essays in an effort to improve their language skills, it appeared from Dante’s experiences that students who purchase online papers do not even read what is contained in the purchased work. If this ghost writer is to be believed, the purchased paper did not improve anyone’s language skills. A thank you email said: “thanx so much for uhelp ican going to graduate to now” (Dante, 2010).

The act of purchasing a finished paper to many may constitute a deliberate, and obvious, act of dishonesty. However, one researcher theorizes that the use of paper mills is simply an act of consumerism at work in a “business transaction” where the commodity is the “public property” (i.e. the purchased paper and the buyer is the student/purchaser). For the consumer (i.e. student) involved in such a business transaction, there is no “theft” as defined by plagiarism, since they have legitimately purchased a product outright. In such an instance, there is no distinction between authorship and ownership (Ritter, 2005).

### **Legal Issues Associated With Plagiarism**

With what many see as an “epidemic” of plagiarism in higher education, academic institutions have generally taken a no-tolerance approach to academic violations such as plagiarism. However, students are now fighting back. Faculty need to be very cautious about the legal implications of using plagiarism software such as Turnitin. A student at McGill University sued the institution and won the right not to submit his assignments to Turnitin based, in part, on the issue of fair use. Students submit their original work to the Turnitin database and Turnitin makes money off of students’ work without their express consent. The student’s argument was that he was the author of his work and he should be part of the decision process in determining where his work goes (Grinberg, 2004). Another student who was expelled from Central Connecticut State University in 2006 for plagiarism sued the classmate from whom he was accused of plagiarizing. The student, Matthew Coster, included high technology computer forensics. A computer expert was hired by his parents to determine the time his work was submitted to the instructor’s *unsecured email account* (Chapman, 2008).

As more cases are filed against higher education institutions by students in response to actions taken in alleged cases of plagiarism, colleges and universities need to revisit their academic integrity/plagiarism policies to ensure that students' rights are not violated and that students are given every opportunity to defend themselves. A Turnitin score cannot be an institution's best defense. The "three strikes and you're out" punishment system is giving way to a system that differentiates between minor and major infractions.

Some institutions are revising their academic integrity policy to differentiate between "levels of plagiarism." Determining levels of plagiarism was used as an attempt to differentiate between "simple mistakes" and "deliberate infractions," while still recognizing that it is the instructor's judgment that makes this determination. Examples of this trend in handling plagiarism infractions include Hope University's plagiarism penalty guidelines which essentially allows a professor to differentiate between student acts that demonstrate a lack of intent to cheat and/or lie versus acts intended to do so (Top Reasons). Alfred University's plagiarism policy differentiates between Tier One and Tier Two offenses. Tier One offenses are considered less serious and Tier Two offenses are categorized as major offenses (Academic Dishonesty, no date)

Baylor School defines and differentiates between "Intentional and unintentional plagiarism" (Baylor, n.d.). Instructor judgment should be a constant, no matter what system an institution implements.

## Conclusion

As colleges around the world grapple with plagiarism issues, the guiding advice is that faculty should not use plagiarism tools as a substitute for sound course development. Class design and high involvement of the students amongst themselves and the instructor is the objective. Although there is a strong perception that cheating is more rampant in online classes, the Stuber-McEwen, Wiseley, and Hoggatt (2009) research results showed that online students engaged in fewer instances of cheating than their on-ground counterparts.

The more relevant reason for online cheating appears to be the disconnect the student feels from the instructor and their classmates in the online setting (Rowe, 2004; as cited in Stuber-McEwen, Wiseley, & Hoggatt, 2009). This was demonstrated by one student, Bob Smith (pseudonym) at a public university in the U.S. who devised an elaborate method of cheating through his online science course without reading the course materials, studying, or reading the textbook. According to Bob Smith, the poor course design, lack of Internet security and the lack of interaction with his instructor made it easy for him to pass the course with minimal effort and with minimal remorse (Young, 2012).

The WPA Statement on Best Practices offers faculty this guidance:

1. Explain Plagiarism and Develop Clear Policies
<ul style="list-style-type: none"><li>• Talk about the underlying implications of plagiarism.</li><li>• Include in your syllabus a policy for using sources, and discuss it in your course.</li></ul>

<ul style="list-style-type: none"> <li>• If your university does not already have one, establish an honor code to which all students subscribe; a judicial board to hear plagiarism cases; or a departmental ombudsperson to hear cases brought between students and instructors.</li> </ul>
2. Improve the Design and Sequence of Assignments
<ul style="list-style-type: none"> <li>• Design assignments that require students to explore a subject in depth.</li> </ul>
<ul style="list-style-type: none"> <li>• Start building possible topics early.</li> </ul>
<ul style="list-style-type: none"> <li>• Consider establishing a course theme, and then allow students to define specific questions about that theme so that they become engaged in learning new ideas and begin to own their research.</li> </ul>
<ul style="list-style-type: none"> <li>• Develop schedules for students that both allow them time to explore and support them as they work toward defined topics.</li> </ul>
<ul style="list-style-type: none"> <li>• Support each step of the research process.</li> </ul>
<ul style="list-style-type: none"> <li>• Make the research process, and technology used for it, visible.</li> </ul>
<ul style="list-style-type: none"> <li>• Attend to conventions of different genres of writing.</li> </ul>
3. Attend to Sources and the Use of Reading
<ul style="list-style-type: none"> <li>• Ask students to draw on and document a variety of sources.</li> </ul>
<ul style="list-style-type: none"> <li>• Consider conventions.</li> </ul>
<ul style="list-style-type: none"> <li>• Show students how to evaluate their sources.</li> </ul>
<ul style="list-style-type: none"> <li>• Focus on reading.</li> </ul>
4. Work on Plagiarism Responsibly
<ul style="list-style-type: none"> <li>• Distinguish between misuse of sources and plagiarism.</li> </ul>
<ul style="list-style-type: none"> <li>• Ask students for documentation.</li> </ul>
<ul style="list-style-type: none"> <li>• Use plagiarism detection services cautiously.</li> </ul>
5. Take Appropriate Disciplinary Actions
<ul style="list-style-type: none"> <li>• Pay attention to institutional guidelines.</li> </ul>
<ul style="list-style-type: none"> <li>• Consider your goal.</li> </ul>

<http://wpacouncil.org/positions/WPAplagiarism.pdf>

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Send manuscripts to Dorothy Feldmann and Tim Rupert at [aiac@neu.edu](mailto:aiac@neu.edu).

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